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Sales Tax Guide

Retail Sales Tax Branch

 Ontario
Ministry of Finance

Listing of Guides and Offices

099

General

Revised - January 1994

Pour obtenir cette publication en français, veuillez communiquer avec votre bureau régional de la taxe de vente au détail.

The following Ontario Sales Tax Guides and Ministry of Finance Guides are available from one of the Retail Sales Tax Offices or Ministry of Finance Offices listed on the back of this guide. You can also get these guides by telephoning 1-800-263-7965.

PLEASE NOTE: The date shown after each guide number is the last revision date for this listing. Some guides may be temporarily withdrawn to correct legislation and policy changes.

GENERAL

100	June 1993	Do You Need a Vendor Permit?
101	January 1994	How to Complete Your Tax Return
102	September 1982	Settler's Effects
103	September 1992	Vendor Responsibilities
104	January 1994	Purchase Exemption Certificates
105	June 1991	Penalties
107	July 1990	Trappers and Commercial Fishing Operators
108	June 1993	Goods Brought Into Ontario
113	September 1992	Real Property and Fixtures
116	October 1989	Ontario-Based International Carriers
117	October 1989	Private Sales
127	June 1991	Exempt Items for the Disabled
130	June 1991	Recreational Facilities
132	November 1993	Motor Vehicle Transfers
133	June 1993	Foreign Representatives and Officials
134	June 1988	Non-Resident Contractors
141	December 1990	Hospitals
142	January 1989	Partnerships
143	August 1990	Religious, Charitable and Benevolent Organizations
147	June 1989	Farmers
148	April 1989	Newspapers and Supplements
149	November 1993	Status Indians, Indian Bands and Band Councils
150	August 1993	Retail Sales Tax and Rates
153	June 1991	Understanding Your Retail Sales Tax Audit

REFUNDS

106	October 1992	Retail Sales Tax Refunds
118	October 1992	Transportation for People With Physical Disabilities
131	June 1993	Religious, Charitable and Benevolent Organizations
139	October 1989	Vehicles Powered by Alternative Fuels

MANUFACTURERS

110	May 1989	Ready-Mix Concrete and Asphalt Mix Products
111	May 1988	Production Machinery and Consumables
112	December 1992	Manufacturing Contractors
154	June 1989	Printing For Own Use

RETAILERS

115	August 1991	Motor Vehicle Repairs
119	October 1989	Food Products
122	July 1991	Snack Foods and Candies
128	June 1991	Rentals
129	June 1991	Delivery Charges
135	June 1989	Animals and Pets
136	June 1989	Florists and Nurseries
137	June 1991	Flea Markets
138	January 1989	Books and Magazines
140	June 1991	Children's Clothing and Footwear
144	September 1990	Photographers
145	June 1988	Flooring Materials
146	February 1988	Discount Coupons
151	October 1989	Motor Vehicle Dealers
152	June 1991	Small Businesses
156	June 1993	Tax for Fuel Conservation

SERVICE INDUSTRIES

120	June 1991	Labour Charges
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HOSPITALITY

121	July 1991	Prepared Foods
123	December 1991	Tax-Included Pricing
124	July 1991	Accommodation
125	December 1991	Alcoholic Beverages
126	June 1989	Admissions

USED VEHICLE INFORMATION PROGRAM

September 1992	Private Sales of Used Motor Vehicles
September 1992	Notice to Used Car Dealers

MINISTRY OF FINANCE GUIDES:

January 1992	Destruction of Books and Records
January 1992	Voluntary Disclosure

RETAIL SALES TAX FIELD OFFICES

OFFICE LOCATION	PHONE	AREA SERVED
DURHAM 1600 Champlain Ave., 2nd Floor Whitby L1N 9B2	432-3332 Toll Free: 1-800-668-5810 FAX: 435-3535	Counties: Haliburton, Hastings, Northumberland, Peterborough, Prince Edward, Simcoe, Victoria District Municipality: Muskoka Regional Municipalities: Durham, York*
HAMILTON 119 King St. West P.O. Box 2112 L8N 3Z9	521-7504 Toll Free: 1-800-263-9229 FAX: 521-7868	County: Brant Regional Municipalities: Halton-Norfolk Hamilton-Wentworth, Niagara
KITCHENER 449 Belmont Ave. West N2M 1N2	576-8400 Toll Free: 1-800-265-2303 FAX: 571-6100	Counties: Bruce, Dufferin, Grey, Huron, Perth, Wellington Regional Municipality: Waterloo
LONDON Westminster Centre 334 Wellington Rd.S., Unit 1 N6C 4P6	433-3901 Toll Free: 1-800-265-1540 FAX: 661-6618	Counties: Elgin, Essex, Kent, Lambton, Middlesex, Oxford
NORTH BAY Northgate Plaza 1500 Fisher Street P1B 2H3	474-4900 Toll Free: 1-800-461-1564 Toll Free: 1-800-465-6699(Eng.) 1-800-465-1085(Fr.) FAX: 495-3805	Districts: Algoma, Cochrane, Manitoulin, Nipissing, Parry Sound, Sudbury, Timiskaming Regional Municipality: Sudbury Districts: Kenora, Rainy River, Thunder Bay
OTTAWA 1355 Bank Street K1H 8K7	523-9760 Toll Free: 1-800-267-9745 FAX: 239-1582	Counties: Frontenac, Grenville, Lanark, Leeds, Lennox and Addington, Prescott, Renfrew, Russell, Stormont Dundas and Glengarry
PEEL 2 Robert Speck Parkway Suite 350 Mississauga L4Z 1H8	273-9490 Toll Free: 1-800-268-2968 FAX: 949-3389	Regional Municipalities: Halton, Peel
TORONTO 2300 Yonge Street 10th Floor M4P 1H6	487-1361 Toll Free: 1-800-268-8852 FAX: 480-7894	Regional Municipalities: Metropolitan Toronto, York*

* Residents of York Regional Municipality are served by two offices:

DURHAM: Townships: Georgina, Georgina Islands I.R.
Town: East Gwillimbury

TORONTO: Townships: King
Towns: Aurora, Markham, Newmarket, Richmond Hill, Vaughan, Whitechurch-Stouffville

SALES TAX INFORMATION AND VENDOR SERVICE ARE ALSO AVAILABLE AT THE FOLLOWING MINISTRY OF FINANCE OFFICES:

BARRIE	BELLEVILLE	SUDBURY	THUNDER BAY	WINDSOR
109 Ferris Lane L4M 2Y1 739-1511	191 Dundas St. East K8N 1E2 962-9108	Ontario Government Bldg. 199 Larch Street P3E 5P9 675-4351	Victoriaville Mall 700 Victoria Ave. East Unit 5 P7C 5P7 625-5840	215 Eugenie Street West N8X 2X7 250-0086

